Docket No.: 20402-00550-US2

(PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yoshiaki Tanaka et al.

Application No.: 10/648,481 Confirmation No.: 4124

Filed: August 27, 2003 Art Unit: 2621

For: RECORDING MEDIUM AND AUDIO-

SIGNAL PROCESSING APPARATUS

Examiner: Chio, Tat Chi

## AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

## INTRODUCTORY COMMENTS

In response to the Office Action dated May 18, 2007, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.